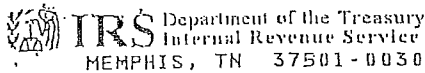


Exhibit “7”

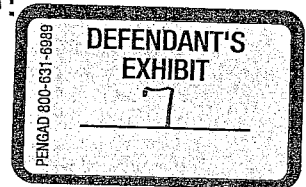


Notice Number: CP 504
Notice Date: 04-18-2005

SSN/EIN: 63-1159861

Caller ID:

7105 5678 7189 8581 4910



AMTREN CORPORATION
5320 PERIMETER PKWY
MONTGOMERY AL 36116-5124209



631159861221

Urgent !!

We intend to levy on certain assets. Please respond NOW.

(To avoid additional penalty and interest, pay the amount you owe within ten days from the date of this notice.)

Our records indicate that you haven't paid the amount you owe. The law requires that you pay your tax at the time you file your return. This is your notice, as required by Internal Revenue Code Section 6331(d), of our intent to levy (take) any state tax refunds that you may be entitled to if we don't receive your payment in full. In addition, we will begin to search for other assets we may levy. We can also file a Notice of Federal Tax Lien, if we haven't already done so: **To prevent collection action, please pay the current balance now.** If you've already paid, can't pay, or have arranged for an installment agreement, it is important that you **call us immediately** at the telephone number shown below. Current balance may include Civil Penalty, if assessed.

Account Summary

Form: 941

Tax Period: 12-31-2004

Current Balance: \$1,594.56

Includes:

Penalty: \$2.71

Interest: \$8.25

Last Payment: \$0.00

For information on
your penalty & interest
computations, you may
call 1-800-829-0115

See the enclosed Publication 594, *The IRS Collection Process*, and Notice 1219B, *Notice of Potential Third Party Contact* for additional information.

Questions? Call us at 1-800-829-0115

Please mail this part with your payment, payable to United States Treasury.

Notice Number: CP 504
Notice Date: 04-18-2005

write on your check:

941 12-31-2004 63-1159861

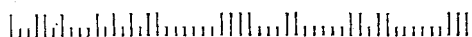
Find information about filing and paying taxes at: www.irs.gov
Enter Keyword: filing late (or) paying late

Amount Due:

\$1,594.56

Internal Revenue Service
MEMPHIS, TN 37501-0030

AMTREN CORPORATION
5320 PERIMETER PKWY
MONTGOMERY AL 36116-5124209



McCullum v Amtren 0302
Amtren Documents

631159861 80 AMTR 01 2 200412 670 00000159456

3-1159861
AMTR

Penalty and Interest

About Your Notice - The penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the front of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalty: \$2.71

07 Paying Late

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2 % of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce the penalty, see "Removal of Penalties - Reasonable Cause."

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and